

FORM **F-28**  
(7-24-2002)

U.S. DEPARTMENT OF COMMERCE  
Economics and Statistics Administration  
U.S. CENSUS BUREAU

2002 CENSUS OF  
GOVERNMENTS  
SURVEY OF  
COUNTY  
GOVERNMENT  
FINANCES

RETURN TO  
▼

U.S. Census Bureau  
1201 East 10th Street  
Jeffersonville, IN 47132-0001

Data supplied by

Name

Title

Telephone

Area code

Number

In correspondence pertaining to this report, please refer to the  
Census File Number above your address.

(Please correct any error in name, address, and ZIP Code)

CENSUS USE ONLY

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IMPORTANT

Please provide data for your fiscal year that ended between July 1, 2001 and June 30, 2002. Mark (X) appropriate box to indicate ending date of your government's fiscal year (12-month accounting period) and report data for this period only. **Use the fiscal year called for by this instruction even though a more recent one may be available.**

2001

2002

☐ July

☐ August

☐ September

☐ October

☐ November

☐ December

☐ January

☐ February

☐ March

☐ April

☐ May

☐ June

This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0585. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number were not displayed, we could not request your participation in this survey.

Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of the population served, and the extent and complexity of their financial accounts. We estimate public reporting burden for this collection of information to vary from 3.0 to 40.0 hours per response, with an average of 6.0 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0585, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, D.C. 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0585" as the subject.

NOTE →

Refer to any enclosed supplementary instructions before completing this form. **Report all amounts in whole dollars.** Where exact data are not available, please submit estimates. If you have any questions please call 1-800-242-4523.

Part I

TAX REVENUES

Items 1—3 — Report collections from all taxes imposed by your government. Include current and delinquent amounts, penalties, and interest. Do not include receipts from service charges, special assessments, interest earnings, fines, or any other sources that are not taxes or licenses.

1. **Property taxes** — All taxes on property, real or personal, measured by value. **Report collections during the fiscal year from all levies for all funds of your government and its agencies; include levies for debt service, pension funds, and other funds or purposes.** *However, exclude any taxes you collected for other governments.*

2. **Local sales taxes** — Taxes on goods and services, measured as a percent of sales or receipts, or as an amount per unit sold (gallon, package, etc.) *Report only those taxes imposed by your government; shares of taxes imposed by another government are to be reported under part II below.*

3. **Licenses, permits, and other taxes** — Taxes not included in items 1 and 2 above (e.g., license and inspection charges on occupations and businesses, animals, vehicles, etc.)

a. General sales tax

b. Gasoline tax

c. Liquor tax

d. Cigarette and tobacco taxes

e. Public utilities tax

f. Other

a. Income, payroll, or earnings tax (local)

b. Motor vehicle licenses (local)

c. Fees retained from tax collections by officials of your government

d. Other — *Specify*

T01

\$

T09

T13

T10

T16

T15

T19

T40

T24

T99

.00

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PLEASE RETAIN A COPY OF THE COMPLETED QUESTIONNAIRE FOR YOUR FILES

Part II		INTERGOVERNMENTAL REVENUE									
<p>Report all amounts received by your government from other governments, including grants, shares of taxes imposed by other governments, payments in lieu of taxes, and reimbursements for services performed for other governments, excluding loans. Also exclude here, and report as "Tax revenues" in part I, any taxes imposed by your government which were collected for it by another government.</p>						<p><b>Exclude</b> here and report in part III, item 1, all receipts from utility sales to other governments.</p> <p><b>Column (a)</b> — Report all amounts your government received from the State (other than as collection fees), including any amounts financed wholly or in part from Federal grants to the State.</p> <p><b>Column (c)</b> — Report only amounts received <b>directly</b> from the Federal Government.</p>					
Purpose for which received		Amount — <i>Omit cents</i>									
		From State (a)		From other local governments (b)		From Federal Government <b>directly</b> (c)					
1. General support — Total amounts received (as per capita grants, shared taxes, etc.) without restrictions as to particular programs or purposes to be financed. <i>Include amounts received as aid for property tax relief.</i>		C30		D30		B30					
		\$	.00	\$	.00	\$	.00				
2. Streets and highways		C46	.00	D46	.00	B46	.00				
3. Education		C21	.00	D21	.00	B21	.00				
4. Public welfare (including Medicaid)		C79	.00	D79	.00	B79	.00				
5. Health and/or hospitals		C42	.00	D42	.00	B42	.00				
6. Housing and community development		C50	.00	D50	.00	B50	.00				
7. Water supply system		C91	.00	D91	.00	B91	.00				
8. Electric power system		C92	.00	D92	.00	B92	.00				
9. Gas supply system		C93	.00	D93	.00	B93	.00				
10. Mass transit rail and/or bus system		C94	.00	D94	.00	B94	.00				
11. All other — <i>Specify</i>		C89		D89		B89					
			.00		.00		.00				
Part III		REVENUES — Other than tax and intergovernmental revenues									
<p>Enter below amounts of the stated types of revenue (net of refunds and interfund transfers) received by your government during the fiscal year.</p>				<p>Be sure to include revenue of all funds other than the exceptions noted in any separate instructions.</p>							
1. Utility sales revenue — Gross receipts of any water, electric, gas, or transit systems operated by your government, from utility sales and charges. <i>Exclude any amounts paid to such utilities by the parent government, but include amounts received from the sale of utility commodities and services to the Federal, State or other local governments.</i>		Amount — <i>Omit cents</i>				Amount — <i>Omit cents</i>					
a. Water supply system		A91		2d. Recreation charges (swimming, golf, auditoriums, etc.)		A61					
		\$	.00			\$	.00				
b. Electric power system		A92	.00	e. Airports — <i>Include rentals and gross sales of gas and oil.</i>		A01	.00				
c. Gas supply system		A93	.00	f. Parking facilities (parking lots, garages, parking meters on streets)		A60	.00				
d. Transit or bus system		A94	.00	g. Sea and inland port facilities		A87	.00				
2. Other sales and service revenue — Gross receipts from sales, rentals, maintenance assessments, and other charges for county services, aside from utility receipts (carried in item 1) and exclusive of amounts received from other governments (reported in part II).				h. County housing project rentals (gross)		A50	.00				
						A44					
a. Sewerage charges		A80	.00	i. Regular highway and toll facilities			.00				
b. Refuse collection and disposal charges		A81	.00	j. Hospital charges received including amounts received on behalf of individual patients under the Medicare program or other insurance-type arrangements. <i>Report Medicaid at Intergovernmental Revenue for public welfare (part II, item 4) above, and amounts for hospital purposes received from other governments at part II, item 5 above.</i>		A36	.00				
c. Education		A09		k. Other (including miscellaneous fee collections)		A89	.00				
(1) Gross receipts from sale of school lunches			.00	PLEASE CONTINUE ON NEXT PAGE							
(2) Other school receipts, including tuition from pupils		A12	.00								

Part III		REVENUES — Other than tax and intergovernmental revenues — Continued			Amount — <i>Omit cents</i>		
<b>3. Special assessments</b> — Compulsory contributions and reimbursements from owners of property benefited by improvements (streets, sewers, sidewalks, water extensions, etc.), as well as for servicing special assessment debt. <i>Do not include proceeds from sales of special assessment bonds. Report maintenance assessments under item 2.</i>		U01					
		\$			.00		
<b>4. Receipts from sale of property</b> — Amounts from sale of realty, other than by tax sales (report at part 1, item 1), including property sold to other governments.		U11					
					.00		
<b>5. Interest earnings</b> — Interest received on all deposits and investment holdings of your government and its agencies, excluding earnings of any employee pension fund. <i>Include interest on construction funds.</i>		U20					
					.00		
<b>6. Rents and royalties</b> — Revenue from temporary possession or use of government-owned buildings, land, and other properties. <i>Exclude housing, airport, and all other rental revenue reported for specific county services in part III, item 2, on page 2.</i>		U40					
					.00		
<b>7. Miscellaneous other revenue</b> — Revenue of your government and its agencies not covered by items 1 through 6, except tax and intergovernmental revenues. Include fines and forfeits, donations from private sources, insurance adjustments, etc. <b>Do not include:</b> <b>(1)</b> proceeds from borrowing; <b>(2)</b> receipts from sale of security holdings; <b>(3)</b> transfers between funds or agencies of your government; or <b>(4)</b> employee’s contributions to, and interest earnings of, any employee pension fund. <i>Specify major items.</i>	Other revenue		Amount — <i>Omit cents</i>				
	<b>a.</b>						
		\$				.00	
		<b>b.</b>					.00
							.00
		<b>c.</b>					.00
							.00
	<b>d.</b>					.00	
				.00			
<b>e.</b>					.00		
<b>f.</b>					.00		
<b>TOTAL, miscellaneous other revenue</b> <i>Sum of items 7a–7f</i> ➔		U99					
		\$			.00		

Part IV		DIRECT EXPENDITURES BY PURPOSE AND TYPE							
<p>Please note that payments made to other governments (State or local) should NOT be included in amounts reported here, but should be reported in part V.</p> <p>Enter below all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the instructions included with this form.</p> <p><b>Column (a)</b> — Enter in the appropriate functional category direct expenditure for compensation of employees and for supplies, materials, operating leases, and contractual services. <b>Include</b> gross</p>		<p>salaries and wages without deduction of withholdings for income taxes, employee contributions for Social Security or retirement coverage, etc. <b>Exclude:</b> <b>(1)</b> capital outlay (report in columns (b) and (c)); and <b>(2)</b> amounts paid to other governments (report in part V).</p> <p><b>Column (b)</b> — Report construction outlays from all sources; i.e., bond proceeds, assessments, grants, etc. Report capitalized interest paid on construction loans in item 25, column (a).</p> <p><b>Column (c)</b> — Report all expenditures for purchase of land and existing structures. <b>Include</b> also equipment purchases and lease-purchase installment contracts.</p>							
		Amount — <i>Omit cents</i>							
Purpose	<b>Current operation</b> Direct expenditure including salaries and wages ( <i>Exclude intergovernmental payments — report in part V.</i> )	<b>Capital outlay</b>							
		Construction		Purchase of equipment, and land and existing structures					
	(a)			(b)		(c)			
<b>GOVERNMENTAL ADMINISTRATION</b>	E23			F23		G23			
<b>1. Financial administration</b> — Office of the finance director, auditor, comptroller, treasurer; tax assessment and collection; central accounting and purchasing services, budgeting, etc. (including related data processing).	\$		.00	\$		.00	\$		.00
<b>2. Judicial and legal</b> — All county court and court-related activities including juries, probate officials, prosecutors, bailiffs, marshals, public defenders, county attorneys, legal departments, and court activities of sheriff’s departments. <i>Exclude probation and parole; report in item 7.</i>	E25		.00	F25		.00	G25		.00
<b>3. General county buildings</b> — Construction, maintenance, and operation of county office buildings not relating to particular purposes. <i>Expenditure for firehouses, hospitals, etc., is to be reported for the purpose directly involved.</i>	E31		.00	F31		.00	G31		.00
<b>4. Central administration</b> — County council, aldermen or commissioners; county administrator or manager; county clerk’s office, recorder, planning, zoning, and personnel.	E29		.00	F29		.00	G29		.00
<b>PUBLIC SAFETY</b>	E62		.00	F62		.00	G62		.00
<b>5. Police</b> — <b>Include:</b> county police agencies for preventing, controlling, or reducing crime; law enforcement activities of sheriff and constable offices; coroners; medical examiners; vehicular inspection activities; and traffic control and safety activities. <b>Exclude:</b> county contribution to a local police pension fund; highway engineering and planning ( <i>report in item 14</i> ); sheriff court activities ( <i>report in item 2</i> ); and sheriff correction activities ( <i>report in item 7</i> ).			.00			.00			.00
<b>6. Fire</b> — All costs incurred for firefighting and fire prevention, including contributions to volunteer fire units. <i>Include ambulance and paramedic services handled by the fire department. Exclude any county contribution to a local fire pension fund. Report forest fire protection amounts in item 9.</i>	E24		.00	F24		.00	G24		.00

Part IV DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued							
Purpose		Amount — <i>Omit cents</i>					
		Current operation Direct expenditure including salaries and wages <i>(Exclude inter- governmental payments — report in part V.)</i>  (a)	Capital outlay				
			Construction  (b)	Purchase of equipment, and land and existing structures  (c)			
<b>PUBLIC SAFETY — Continued</b>		E05		F05		G05	
<b>7. Correction</b> — Construction, maintenance, and operation of correctional facilities, reformatories, detention facilities, etc., whether for adults or juveniles. <i><b>Include</b> operations of sheriff's office, probation and parole activities but <b>exclude</b> "lock-up" operations (report in item 5).</i>		\$	.00	\$	.00	\$	.00
<b>8. Protective inspection and regulation</b> — Regulation of private enterprise for the protection of the public and inspection of hazardous activities (including building inspection), except when related to major functions, such as health, natural resources, etc.		E66	.00	F66	.00	G66	.00
<b>ENVIRONMENT AND HOUSING</b>		E59	.00	F59	.00	G59	.00
<b>9. Natural resources</b> — Flood control and soil and water conservation, drainage, irrigation, forestry and forest fire protection, agricultural fairs, and any other county activities for promotion of agriculture and conservation of natural resources.							
<b>10. Sewerage</b> — Construction, maintenance and operation of sanitary and storm sewer systems and sewage disposal plants.		E80	.00	F80	.00	G80	.00
<b>11. Solid waste management</b> — Street cleaning and the collection and disposal of refuse and garbage.		E81	.00	F81	.00	G81	.00
<b>12. Parks and other recreation</b> — Include: playgrounds; golf courses; swimming pools; museums; marinas; community music, drama, celebrations; zoos, and other cultural activities.		E61	.00	F61	.00	G61	.00
<b>13. Housing and community development</b> — Gross expenditure for urban renewal, slum clearance, housing projects, and similar activities.		E50	.00	F50	.00	G50	.00
<b>TRANSPORTATION</b>		E44	.00	F44	.00	G44	.00
<b>14. Highways</b> — Construction and maintenance of county roads, sidewalks, bridges, and toll facilities. Also includes street lighting, snow removal, and highway engineering, control, and safety. <i><b>Exclude</b> here and report in item 11 street cleaning expenditure. <b>Include</b> in part V any payments to the State for highway purposes. Report interest on highway debt in item 25e.</i>							
<b>15. Airports</b>		E01	.00	F01	.00	G01	.00
<b>16. Parking facilities</b> — Parking garages, parking lots, etc., and all purchases and maintenance of meters (including on-street meters).		E60	.00	F60	.00	G60	.00
<b>17. Sea and inland port facilities</b> — Docks, wharves, harbors, piers, canals, waterways and related warehouses.		E87	.00	F87	.00	G87	.00
<b>18. Transit subsidies</b> — Paid for support of <b>private</b> transit facilities. <i>Report expenditures for your <b>own government's</b> transit system in 26d and payments to <b>other governments</b> for transit services in part V on page 5.</i>		E47	.00				
<b>SOCIAL SERVICES</b> <b>19. Public welfare</b> — Support of, and assistance to, needy persons, including county expenditures from State and Federal grants.	<b>a.</b> Money paid <b>directly</b> to needy persons covered by Federal aid programs. Temporary assistance for needy families or family support payments (AFDC).	E67	.00				
	<b>b.</b> Money paid <b>directly</b> to needy persons <b>not</b> covered by Federal programs (general relief, home relief, poor relief, etc.).	E68	.00				
	<b>c.</b> Payments to landlords, utilities, vendors, etc., for rent, goods, and services furnished to needy persons, other than for medical and hospital care.	E75	.00				
	<b>d.</b> Payments to private vendors for medical and hospital care provided to needy persons. <i>Do not report any expenditure here for, or payments to, hospital or health agencies operated by your government. (See items 20 and 22.)</i>	E74	.00				
	<b>e. Other public welfare</b> — Administration of relief and assistance, welfare institutions (including nursing homes), foster care, related community action programs, and other welfare activities not covered in items a, b, c, and d. <i>Include in part V any payments to the State for the county share of the State welfare costs.</i>	E79	.00	F79	.00	G79	.00
<b>20. Own hospitals</b> — Construction and operation of hospitals by your government. <i>Nursing homes not directly associated with a hospital are to be reported in item 19e.</i>		E36	.00	F36	.00	G36	.00
<b>21. Other hospitals</b> — Payments to hospitals operated privately. <i>Exclude here; and report in item 19d, any payments under public welfare programs. Report payments to hospitals operated by other governments in part V.</i>		E38	.00	F38	.00	G38	.00
<b>22. Health (other than hospitals)</b> — All public health activities except provision of hospital care. Include environmental health activities: health regulation and inspection, water and air pollution control, mosquito control, animal control warden, inspection of food handling establishments, and ambulance and paramedic services <b>not</b> part of a fire department. <i>Also include public health nursing, vital statistics collection, and all other services performed directly by the public health department. Report payments under public welfare programs in items 19d.</i>		E32	.00	F32	.00	G32	.00

Part IV

DIRECT EXPENDITURES BY PURPOSE AND TYPE — Continued

Purpose		Amount — <i>Omit cents</i>					
		Current operation Direct expenditure including salaries and wages <i>(Exclude intergovernmental payments — report in part V.)</i>		Capital outlay			
				Construction		Purchase of equipment, and land and existing structures	
		(a)		(b)		(c)	
EDUCATION SERVICES		E12		F12		G12	
23. Education — If your government does not directly administer schools, report any expenditures for school purposes. If your government does operate local schools, please see supplementary instructions for your State. <i>Report payments to local school districts in part V.</i>		\$	.00	\$	.00	\$	.00
24. Libraries — Include payments to nongovernmental libraries as well as expenditures for libraries operated by the county. <i>Aid to other governmental libraries should be excluded and reported in part V.</i>		E52	.00	F52	.00	G52	.00
INTEREST ON DEBT 25. Amounts of interest paid, including any interest on short-term or nonguaranteed obligations, as well as general obligations. <i>Include capitalized interest paid on construction loans.</i>	a. Water supply system	I91	.00				
	b. Electric power system	I92	.00				
	c. Gas supply system	I93	.00				
	d. Transit or bus system	I94	.00				
	e. All interest not covered by items 25a through 25d	I89	.00				
UTILITIES 26. Gross expenditure for utility systems operated by your government. <i>Exclude: interest (report in item 25); utility contributions to the parent government; the cost of providing services to the parent government (e.g., for street lighting, hydrant rentals, etc.); and depreciation.</i>	a. Water supply system	E91	.00	F91	.00	G91	.00
	b. Electric power system	E92	.00	F92	.00	G92	.00
	c. Gas supply system	E93	.00	F93	.00	G93	.00
	d. Transit or bus system	E94	.00	F94	.00	G94	.00
ALL OTHER EXPENDITURES 27. Include any amounts which have not been allocated above by purpose, such as: your employer contribution to a State administered retirement system or to the Federal Social Security; judgements and insurance premiums; and county service agencies, such as a central garage or an engineering department which serves more than one functional agency, and whose expenses are not allocated to the various departments. <b>Do not include:</b> (1) payments for retirement of debt, (2) payments for purchase of securities, (3) transfers between funds or agencies of your government, or (4) benefits and payments from distinct employee pension funds.	Other — <i>Specify</i>	E89		F89		G89	
	a.		.00		.00		.00
	b.		.00		.00		.00
	c.		.00		.00		.00
	d.		.00		.00		.00
	e.		.00		.00		.00
	f.		.00		.00		.00

Part V

INTERGOVERNMENTAL EXPENDITURES

Please detail all payments made to other governments for services or programs performed on a reimbursement or cost-sharing basis, e.g., for hospital care, highways, school tuition, or support, etc. (Such amounts should be excluded from expenditure figures reported in column (a) of part IV). **Private** transit subsidies are included in section IV. Enter "None" if your government made no reportable payments to other governments during the fiscal year.

Item	Type of recipient government(s) (Municipality, State, School districts, etc.) (a)	Amount — <i>Omit cents</i>		Item	Type of recipient government(s) (Municipality, State, School districts, etc.) (a)	Amount — <i>Omit cents</i>	
		(b)				(b)	
1. Education		\$	.00	Other — <i>Specify</i>		\$	.00
2. Welfare			.00	5.			.00
3. Highways			.00	6.			.00
4. Transit subsidies			.00	7.			.00
			.00	8.			.00

Part VI

PERSONNEL EXPENDITURES

Report the total expenditure for salaries and wages included in column (a) of part IV, as well as any salaries and wages paid to your own government’s employees on construction projects (force account). →

Amount — *Omit cents*

Z00

\$

.00

Part VII

INDEBTEDNESS

**A. Long-term debt** — Bonds, mortgages, etc., with an original term of more than one year issued in the name of your government or of particular agencies. *Include in column (e) revenue and nonguaranteed special assessment bonds payable solely from pledged earnings or special assessments on property owners. Report in column (f) general obligations and any debt backed by pledged resources but guaranteed by your government if these sources are insufficient. Exclude lease purchase installment contracts and amounts for compensated absences.*

Debt	Amount — <i>Omit cents</i>					
	Outstanding at beginning of fiscal year	Issued during fiscal year <i>(Include all refunding issues)</i>	Retired during fiscal year <i>(Include all refunded debt)</i>	Outstanding total <i>(Column (a) plus (b) minus (c))</i>	Detail of long-term debt outstanding	
					Revenue and nonguaranteed bonds	Guaranteed bonds
	(a)	(b)	(c)	(d)	(e)	(f)
1. Public school	19H \$ .00	29F \$ .00	39F \$ .00	 \$ .00	44F \$ .00	41F \$ .00
2. Water supply system	19A .00	29A .00	39A .00	 .00	44A .00	41A .00
3. Electric power system	19B .00	29B .00	39B .00	 .00	44B .00	41B .00
4. Gas supply system	19C .00	29C .00	39C .00	 .00	44C .00	41C .00
5. Transit system	19D .00	29D .00	39D .00	 .00	44D .00	41D .00
6. Public debt for privately owned housing or industrial or business purposes						
	19T .00	24T .00	34T .00	 .00	44T .00	
7. All other purposes	19X .00	29X .00	39X .00	 .00	44X .00	41X .00
<b>B. Short-term <i>(interest-bearing)</i> debt</b> — Tax-anticipation notes, bond-anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. <i>Exclude accounts payable and other noninterest-bearing obligations.</i>						Amount <i>Omit cents</i>
						61V
			1. Amount outstanding at beginning of fiscal year			\$ .00
			2. Amount outstanding at end of fiscal year			64V .00

Part VIII

CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report separately for each of the three types of funds listed below, the total amount of cash on hand and on deposit and investments in Federal government, Federal agency, State and local government and non-governmental securities. **Report all investments at book value.** Include in the sinking fund total any mortgages and notes receivable held as offsets to housing and industrial financing loans. Exclude accounts receivable, value of real property, and all non-security assets.

Type of fund	Amount at end of fiscal year <i>Omit cents</i>	
1. Sinking funds — Reserves held for redemption of long-term debt	W01 \$	.00
2. Bond funds — Unexpended proceeds from sale of bond issues held pending disbursement	W31	.00
3. All other funds except employee retirement funds	W61	.00

Remarks